

**HUMBOLDT COUNTY**  
**Humboldt Television Fund**  
**Schedule of Revenues, Expenses, and**  
**Changes in Net Assets - Budget and Actual**  
**For the Year Ended June 30, 2010**  
**(With comparative actual amounts for the fiscal year ended June 30, 2009)**

	<u>2010</u>				<u>2009</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>OPERATING REVENUES</b>					
Charges for services:					
User fees	\$ 195,000	\$ 195,000	\$ 217,920	\$ 22,920	\$ 206,298
PBS grant	-	-	2,319	2,319	2,700
Private grant	-	-	34,083	34,083	-
Miscellaneous revenue	10,000	10,000	20,514	10,514	18,735
 Total Operating Revenues	 <u>205,000</u>	 <u>205,000</u>	 <u>274,836</u>	 <u>69,836</u>	 <u>227,733</u>
<b>OPERATING EXPENSES</b>					
Salaries and wages	81,630	81,630	87,904	(6,274)	77,716
Employee benefits	26,170	26,170	30,256	(4,086)	29,125
Services and supplies	79,540	79,540	52,524	27,016	50,998
Depreciation	90,000	90,000	57,397	32,603	55,699
 Total Operating Expenses	 <u>277,340</u>	 <u>277,340</u>	 <u>228,081</u>	 <u>49,259</u>	 <u>213,538</u>
 Change in Net Assets	 <u>\$ (72,340)</u>	 <u>\$ (72,340)</u>	 46,755	 <u>\$ 119,095</u>	 14,195
 Net assets, July 1			 <u>980,981</u>		 <u>966,786</u>
 Net assets, June 30			 <u>\$1,027,736</u>		 <u>\$ 980,981</u>

**HUMBOLDT COUNTY**  
**Humboldt Television Fund**  
**Schedule of Cash Flows - Budget and Actual**  
**For the Year Ended June 30, 2010**  
(With comparative actual amounts for the fiscal year ended June 30, 2009)

	<u>2010</u>				<u>2009</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>					
Cash Flows From Operating Activities:					
Cash received from customers	\$ 205,000	\$ 205,000	\$ 276,724	\$ 71,724	\$ 227,643
Cash payments for personnel costs	(107,800)	(107,800)	(107,935)	(135)	(105,087)
Cash payments for services and supplies	(79,540)	(79,540)	(53,986)	25,554	(96,090)
Net Cash Provided (Used) by Operating Activities	<u>17,660</u>	<u>17,660</u>	<u>114,803</u>	<u>97,143</u>	<u>26,466</u>
Cash Flows From Capital and Related Financing Activities					
Purchases of capital assets	<u>(53,000)</u>	<u>(53,000)</u>	<u>(73,841)</u>	<u>(20,841)</u>	<u>(22,968)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(35,340)	(35,340)	40,962	76,302	3,498
<b>CASH AND CASH EQUIVALENTS, JULY 1</b>	<u>648,953</u>	<u>648,953</u>	<u>693,711</u>	<u>44,758</u>	<u>690,213</u>
<b>CASH AND CASH EQUIVALENTS, JUNE 30</b>	<u><u>\$ 613,613</u></u>	<u><u>\$ 613,613</u></u>	<u><u>\$ 734,673</u></u>	<u><u>\$ 121,060</u></u>	<u><u>\$ 693,711</u></u>

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**For the Year Ended June 30, 2010**  
**(With comparative actual amounts for the fiscal year ended June 30, 2009)**

	<u>2010</u>				<u>2009</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS)</b>					
<b>TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>					
Operating Income (Loss)	\$ (72,340)	\$ (72,340)	\$ 46,755	\$ 119,095	\$ 14,195
Adjustments to Reconcile Operating Income (Loss)					
to Net Cash Provided (Used) by Operating Activities:					
Depreciation	90,000	90,000	57,397	(32,603)	55,699
Change in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	-	-	1,888	1,888	(91)
Inventory	-	-	1,585	1,585	(4,106)
Increase (decrease) in:					
Accounts payable	-	-	(3,047)	(3,047)	(40,985)
Accrued salaries and benefits	-	-	10,225	10,225	1,754
Total Adjustments	<u>90,000</u>	<u>90,000</u>	<u>68,048</u>	<u>(21,952)</u>	<u>12,271</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 17,660</u>	<u>\$ 17,660</u>	<u>\$ 114,803</u>	<u>\$ 97,143</u>	<u>\$ 26,466</u>

**HUMBOLDT COUNTY**  
**Solid Waste Management Fund**  
**Schedule of Revenues, Expenses, and**  
**Changes in Net Assets - Budget and Actual**  
**For the Year Ended June 30, 2010**  
**(With comparative actual amounts for the fiscal year ended June 30, 2009)**

	<u>2010</u>			<u>2009</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
<b>OPERATING REVENUES</b>					
Charges for Services:					
User fees	\$ 895,000	\$ 895,000	\$1,075,713	\$ 180,713	\$ 988,167
<b>OPERATING EXPENSES</b>					
Salaries and wages	43,220	43,220	42,868	352	40,930
Employee benefits	15,091	15,091	12,680	2,411	15,136
Services and supplies	789,700	789,700	814,015	(24,315)	784,395
Depreciation	8,000	8,000	5,158	2,842	6,098
Total Operating Expenses	<u>856,011</u>	<u>856,011</u>	<u>874,721</u>	<u>(18,710)</u>	<u>846,559</u>
Operating Income (Loss)	<u>38,989</u>	<u>38,989</u>	<u>200,992</u>	<u>162,003</u>	<u>141,608</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest earnings	<u>10,000</u>	<u>10,000</u>	<u>3,343</u>	<u>(6,657)</u>	<u>14,108</u>
Change in Net Assets	<u>\$ 48,989</u>	<u>\$ 48,989</u>	204,335	<u>\$ 155,346</u>	155,716
Net assets, July 1			<u>1,237,052</u>		<u>1,081,336</u>
Net assets, June 30			<u>\$1,441,387</u>		<u>\$ 1,237,052</u>

**HUMBOLDT COUNTY**  
**Solid Waste Management Fund**  
**Schedule of Cash Flows - Budget and Actual**  
**For the Year Ended June 30, 2010**  
(With comparative actual amounts for the fiscal year ended June 30, 2009)

	2010			Variance to Final Budget	2009
	Original Budget	Final Budget	Actual		Actual
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>					
Cash Flows From Operating Activities:					
Cash received from customers	\$ 895,000	\$ 895,000	\$1,071,305	\$ 176,305	\$ 994,265
Cash payments for personnel costs	(58,311)	(58,311)	(56,488)	1,823	(54,246)
Cash payments for services and supplies	(789,700)	(789,700)	(916,320)	(126,620)	(699,911)
Net Cash Provided (Used) by Operating Activities	46,989	46,989	98,497	51,508	240,108
Cash Flows From Investing Activities:					
Interest received	10,000	10,000	3,488	(6,512)	15,125
Net Increase (Decrease) in Cash and Cash Equivalents	56,989	56,989	101,985	44,996	255,233
<b>CASH AND CASH EQUIVALENTS, JULY 1</b>	1,109,395	1,109,395	1,295,929	186,534	1,040,696
<b>CASH AND CASH EQUIVALENTS, JUNE 30</b>	\$1,166,384	\$1,166,384	\$1,397,914	\$ 231,530	\$1,295,929

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	<u>2010</u>			<u>2009</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS)</b>					
<b>TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>					
Operating Income (Loss)	\$ 38,989	\$ 38,989	\$ 200,992	\$ 162,003	\$ 141,608
Adjustments to Reconcile Operating Income (Loss)					
to Net Cash Provided (Used) by Operations:					
Depreciation	8,000	8,000	5,158	(2,842)	6,098
Change in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	-	-	(4,409)	(4,409)	6,098
Increase (decrease) in:					
Accounts payable	-	-	(102,304)	(102,304)	84,484
Accrued salaries and benefits	-	-	(940)	(940)	1,820
Total Adjustments	<u>8,000</u>	<u>8,000</u>	<u>(102,495)</u>	<u>(110,495)</u>	<u>98,500</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 46,989</u>	<u>\$ 46,989</u>	<u>\$ 98,497</u>	<u>\$ 51,508</u>	<u>\$ 240,108</u>